

**Order of the Thurston County  
Board of Equalization**

Property Owner: WILLIAM & KAREN ZIMMERMAN

Parcel Number(s): 13808130100

Assessment Year: 2018

Petition Number: 18-0276

Having considered the evidence presented by the parties in this appeal, the Board hereby:

☐ sustains      ☒ overrules      the determination of the assessor.

**Assessor's True and Fair Value Determination**

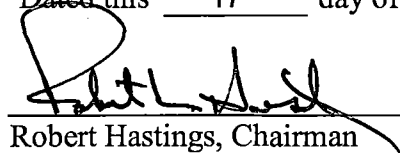
<input checked="" type="checkbox"/> Land	\$ 200,500
<input checked="" type="checkbox"/> Improvements	\$ 859,200
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 1,059,700</b>

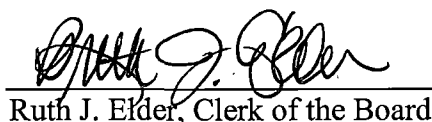
**BOE True and Fair Value Determination**

<input checked="" type="checkbox"/> Land	\$ 170,000
<input checked="" type="checkbox"/> Improvements	\$ 705,000
<input type="checkbox"/> Minerals	\$
<input type="checkbox"/> Personal Property	\$
<b>TOTAL:</b>	<b>\$ 875,000</b>

This decision is based on our finding that: The Board adopts the Petitioners' requested value based on the testimony and evidence presented. Petitioner William Zimmerman participated in the hearing. The Petitioners provided a fee appraisal of February 9, 2018 for \$875,000. The Petitioner testified that the view of the lake is partially obstructed by trees. The Assessor's Representative did not participate in the hearing, but provided a written Response including a market-adjusted cost approach and a sales comparison approach in support of the recommended value. The Assessor recommended a reduction in the value of the improvements to \$756,500, for a total recommended value of \$957,000. The Board finds that not all of the reasons for the recommended reduction are manifest error corrections pursuant to Revised Code of Washington 84.48.065(1)(a), so the standard of review is reduced from clear, cogent, and convincing to the preponderance of the evidence. The Board finds the Petitioners' fee appraisal to be convincing. The Board concludes that the Petitioners provided the preponderance of the evidence to warrant a further reduction in the valuation.

Dated this 17<sup>th</sup> day of September, 2019

  
Robert Hastings, Chairman

  
Ruth J. Elder, Clerk of the Board

**NOTICE**

This order can be appealed to the State Board of Tax Appeals by filing a formal or informal appeal with them at PO Box 40915, Olympia, WA 98504-0915 or at their website at [bta.state.wa.us/appeal/forms.htm](http://bta.state.wa.us/appeal/forms.htm) within thirty days of the date of mailing of this order. The appeal forms are available from either your county assessor or the State Board of Tax Appeals.

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**Distribution:   • Assessor   • Petitioner   • BOE File**

REV 64 0058 (5/25/2017)

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